

May 1, 2026

Re: 2024-2025 Final Excess Local Revenue (Recapture)

The Final *Cost of Recapture (COR)* report and other related reports for the 2024-2025 school year have been updated and are available on the School District State Aid Reports website at <https://tealprod.tea.state.tx.us/fsp/Reports/ReportSelection.aspx>.

The final *COR* report incorporates the district's final enrollment, entitlement and local share under Texas Education Code, Chapter 48, final state certified property values for tax year 2024, adopted maintenance and operations (M&O) tax rate for tax year 2024, M&O tax collections as reported in the J-1 Schedule of your district's annual financial and compliance report for the 2025 fiscal year, and any other corrections or updates that are necessary.

If your district has a balance due for the 2024-2025 school year, please remit the balance on or before May 31, 2026. To view your district's remaining balance, select Payment Ledgers from the drop-down menu at the website above. Enter your district's name or county district number, select school year 2024-2025, and select the Recapture ledger type after navigating to the Payment Ledger.

Payment must be submitted via wire transfer or ACH using the respective payment instructions posted to the Excess Local Revenue web page under Payment Instructions at <https://tea.texas.gov/finance-and-grants/state-funding/excess-local-revenue>.

When submitting payment, include the district name and county district number in the reference line for a wire transfer and in the addenda record for an ACH payment. Please indicate that the Texas Education agency is the recipient and that the transaction is a recapture payment. Once payment is received, the amount will be credited to your Recapture payment ledger.

If you have any questions, please contact Akila Jagadeesan by email at recapture@tea.texas.gov or by phone at (512) 463-9979.

Sincerely,



Sara Kohn, CPA, RTSBA
Executive Director of State Funding, Forecasting, and Fiscal

Analysis SK/AJ